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Agenda item 130
Financial reports and audited financial statements, and reports of the Board of Auditors

Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the biennium 2012-2013 and annual financial periods 2012 and 2013

Note by the Secretary-General

Corrigendum

1. Page 7, last paragraph, first sentence

For 56 per cent, *read* 55 per cent.

2. Page 7, last paragraph, second sentence

For 40 per cent, *read* 42 per cent.

3. Paragraph 97, third sentence

For 56 per cent, *read* 55 per cent.

4. Paragraph 97, fourth sentence

For 40 per cent, *read* 42 per cent.

5. Annex III

Replace the annex with the following.

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Please recycle

Annex III

Status of implementation of the recommendations of the Board of Auditors for the biennium 2010-2011 as at 31 March 2014

Organization[a]	*Number of recommendations*[b]	*Fully implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*
United Nations[c]	32	20	11	0	1
Peacekeeping operations[d]	38	18	20	0	0
ITC[e]	20	11	7	1	1
UNDP[e]	33	8	25	0	0
UNEP[e]	24	22	2	0	0
UNFPA[e]	33	10	19	3	1
UN-Habitat[e]	16	9	4	2	1
UNICEF[e]	26	18	7	0	1
UNITAR[e]	3	0	1	1	1
UNHCR[e]	52	12	38	2	0
UNJSPF[e]	28	20	8	0	0
UNODC[e]	26	14	11	1	0
UNOPS[e]	20	7	13	0	0
UNRWA[e]	36	29	7	0	0
UNU[e]	8	5	3	0	0
UN-Women[e]	28	23	5	0	0
International Criminal Tribunal for Rwanda[e]	10	9	1	0	0
International Tribunal for the Former Yugoslavia[e]	6	5	1	0	0
Total	**439**	**240**	**183**	**10**	**6**
Percentage	**100**	**55**	**42**	**2**	**1**
Total (2008-2009)	**676**	**437**	**191**	**38**	**10**
Percentage (2008-2009)	**100**	**65**	**28**	**6**	**1**

[a] Of the 19 entities included in the present report, UNCDF is not listed separately in the table, as the Board did not produce a separate report for that entity for the biennium 2010-2011, but reported on it as part of the UNDP report. Any recommendations made in relation to UNCDF for the biennium 2010-2011 are included in the totals for UNDP.

[b] The difference between the total number of 439 recommendations and the 318 recommendations included in the Board's latest report on the status of implementation of recommendations (A/68/163) is explained by 38 recommendations on peacekeeping operations, 52 on UNHCR, 28 on UN-Women, an increase of 8 reinstated recommendations for UNEP, and decreases of 2 closed recommendations on UNODC and 3 on UNICEF.

[c] These entities have a biennial reporting cycle. The status reported is the position as at March 2014 of recommendations made for the biennium 2010-2011. This is an update since the Board reported in its latest report on the status of implementation of recommendations (A/68/163). As from next year, all entities will report on an annual cycle and will include all existing recommendations.

[d] The United Nations peacekeeping operations have an annual financial cycle ended 30 June; therefore, the figures reported are for recommendations made up to 30 June 2012.

[e] These entities have an annual financial cycle; the status reported relates to recommendations made during the biennium 2010-2011 as at March 2013 in the Board's latest report on the status of implementation of recommendations (A/68/163). As from next year, all entities will report on an annual cycle and will include all existing recommendations.